--- 50 Cigarettes - Series “C” - as used by “Tuckett Tobacco” - 1935-42 ---

The first listed use of the perforated 50 cigarette oblong stamp by “Tuckett Tobacco” is from November 1935.

★**RC-403** - 50 cigarettes, perf 11, coded **1-18-E / 115** by “Tuckett Tobacco” in November 1935

--- the cancellations read vertically down - 2 copies to date ---

[★RC-403]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**115**	**125**

In 1936 the manufacturer’s sales tax was raised from 6% to 8% and from May 1936 the cancellation in 3 and 4 mm. serifed Gothic applied in the upright position.

★**RC-403** - 50 cigarettes, perf 11, coded **1-18-E / 76** by “Tuckett Tobacco” in July 1936

--- the cancellations read horizontally upright - 9 copies to date ---

[★RC-40 7]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	**---**	**---**	**---**	**---**	**---**	**---**	**76**	**---**	**96**	**106**	**116**	**126**
1937	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**107**	**117**	**127**
1938	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**108**	**---**	**---**

The first wartime Budget of September 1939 increased the *excise duty* on small cigarettes from $4.00 to $5.00 per thousand, (or 1¢ per 10 cigarettes) and "Tuckett Tobacco" raised the price of *fifty* regular cigarettes by 5¢ to 55¢ per pack. By October 1938 "Tuckett Tobacco" had adopted the three letter cancellations of their parent corporation "Imperial Tobacco".

When the Budget of June 24th 1940 raised the *excise duty* on small cigarettes from $5.00 to $6.00 per thousand, (once again 1¢ per 10 cigarettes) "Tuckett Tobacco" increased the price of *fifty* regular cigarettes to 60¢ per pack.

On July 1st 1940 the Province of Quebec, abolishing all previous municipal and provincial tobacco taxes, imposed a flat 10% tobacco tax, which raised the provincial price of *fifty* regular cigarettes to 66¢,

★**RC-403** - 50 cigarettes, perf 11, coded **1-18-E / A I D** by "Tuckett Tobacco" in October 1938

--- the cancellations read vertically up - 16 copies to date ---

[★RC-403]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	---	---	---	---	---	---	---	---	---	AID	BID	---
1939	---	---	---	---	---	---	---	BJC	CJC	AJD	BJD	---
1940	---	---	CKA	---	---	---	AKC	---	---	AKD	BKD	CKD
1941	---	---	---	---	BLB	---	---	---	---	ALD	BLD	CLD
1942	---	---	---	---	BMB	---	---	---	---	---	---	---

--- 50 Cigarettes - Tuckett's surcharges for the Budget of June 1942 ---

When the Budget of June 24th 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per five cigarettes (or fraction thereof) "Tuckett Tobacco" surcharged their *on-hand* sheets of the perforated Series "C" *fifty* cigarettes using a 6 mm. Roman 10¢ over a 3 mm. three-line tall E's surcharge reading vertically down EXCISE / TAX as **RC-622**.

★**RC-622** - 10¢ / EXCISE / TAX on 50 cigarettes, perf 11, the Tuckett tall E's surcharge, using sheets *on-hand* for the Budget of June 1942 - with a 6 mm. *Roman* figure

The more common surcharge using a 6½ mm. Gothic figure **10¢** over a 3 mm. tall E's surcharge EXCISE / TAX is catalogued as **RC-620**. I feel that the less common Roman surcharge was initially produced using *on-hand* pre-Budget sheets, and that the more common Gothic surcharge was subsequently made on sheets obtained from Ottawa at the post-Budget excise tax rate. This is a pure guess, and the difference in the two stamps may be only a printer's anomaly.

★**RC-620** - **10¢** / EXCISE / TAX on 50 cigarettes, perf 11, the Tuckett tall E's surcharge, using sheets obtained *post-Budget*, for June 1942 - using a 6½ mm. *Gothic* figure

Under the June 1942 Budget the price of *fifty* cigarettes for sale *across Canada* (except in Quebec) was 60¢ plus the tax on the stamp, or 70¢ per box. *Within Quebec* the retail price would have been 66¢ plus the tax on the stamp or 76¢ (75¢?).

The *fifty* cigarette box was sold in large quantities over the Christmas season. The fact that most of the cancelled examples come from the last quarter of the year probably indicates that the size was mainly produced at this period, but it may simply be that a greater quantity were sold at this time, and thus more copies are extant, and the *fifty* cigarette box may have been produced in all months of the year.

--- 50 Cigarettes - BABN's surcharge - used by "Tuckett Tobacco" for the June 1942 Budget ---

For general distribution under the Budget of June 24th 1942, BABN surcharged the perforated *fifty* cigarettes stamp in two lines using 6 and 3 mm. Gothic characters **10c. / EXCISE TAX** as **RC-651**. The word **TAX** was always printed using the *narrow* 9 mm. spacing. Did the red ink cancellation indicate that the package was to be sold in Quebec?

★**RC-651** - **10c. / EXCISE TAX** on 50 cigarettes, perf 11, coded **1-18-E / CMD** for December 1942

--- the cancellation reads vertically down - a single copy to date ---

[★RC-651]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	**CMD**

★**RC-651** - **10c. / EXCISE TAX** on 50 cigarettes, perf 11, coded **1-18-E / CMD** for December 1942

--- the cancellations read vertically down - 2 copies to date ---

[★RC-651]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	**CMD**
1943	**ANA**	---	---	---	---	---	---	---	---	---	---	---

The cancellation for December 1942 **1-18-E / CMD** occurs initially in red and finally **1-18-E / CMD** in black ink. This is a common occurrence throughout the cigarette and pouch tobacco cancellations of "Tuckett Tobacco". Did they begin using their obsolete red ink (purchased for surcharging) as date cancellation ink in July and by December the supply was exhausted, and the ink colour was switched back to black? It would seem from the lack of extant stamps, that from July 1942 until December 1942 Tuckett Tobacco was not into cigarette production, or was not code dating their product.

--- 50 Cigarettes - Tuckett's 20c. re-surcharge of RC-651 for the March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the *excise tax* "Tuckett Tobacco" re-surcharged their *on-hand* sheets of the 1942 BABN 10c. / EXCISE TAX surcharge - in ***light blue*** ink with a 7 mm. sloppy Gothic 20c. as the Tuckett company provisional **RC-736**. Judging by the ink colour of the *re-surcharge and the date cancellation*, the later provisionals were probably a *one-time* operation. The initial re-surcharge occurs without the company code / code date being added. Later (when the company obtained fresh sheets of **RC-651** from Ottawa) this coding was added to indicate that these were post-Budget sheets.

★**RC-736** - 20c. over 10c. / EXCISE TAX on 50 cigarettes, perf 11, the "Tuckett Tobacco" re-surcharge of **RC-651** for the Budget of March 1943 - made using *on-hand* sheets obtained pre-Budget - thus with added *excise tax payable*

★**RC-736a** - 20c. over 10c. / EXCISE TAX on 50 cigarettes, perf 11, the "Tuckett Tobacco" re-surcharge of **RC-651** for the 1943 Budget, coded 1-18-E / BOB in May 1943 - made with sheets obtained under the 1943 Budget thus with *tax paid* under the revised 1943 excise payment schedule

[★RC-736]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	BOB	---	---	---	---	---	---	---

The catalogue lists variants with a 'large' and with a 'small' letter c.; and with and without a 'period'. To me these variants are due to the sloppy nature of the thick blue ink being used.

--- 50 Cigarettes - BABN's re-surcharge of RC-651 - as used by "Tuckett Tobacco" ---

When the Budget of March 3rd 1943 doubled the *excise tax* BABN re-surcharged sheets of the perforated1942 surcharge **10c. / EXCISE TAX** in dark blue ink with a 6½ mm. Gothic **20c.** as the provisional **RC-759**.

★**RC-759** - **20c.** over **10c. / EXCISE TAX** on 50 cigarettes, perf 11, the BABN re-surcharge of **RC-651** for the 1943 Budget, coded **1-18-E / BOB** by "Tuckett Tobacco" in May 1943

[★RC-759]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	**BOB**	---	**AOC**	---	---	---	---	---

--- 50 Cigarettes - BABN's surcharge of RC-403 for March 1943 - as used by Tuckett Tobacco ---

For general distribution under the Budget of March 3rd 1943, BABN surcharged the perforated *fifty* cigarettes stamp with their two-line 6 and 3 mm. Gothic **20 c. / EXCISE TAX** as **RC-802**.

★**RC-802** - **20 c. / EXCISE TAX** on 50 cigarettes, perf 11, coded **1-18-E / BOC** by "Tuckett Tobacco" in August 1943

--- the cancellations read vertically down - 30 copies to date ---

[★RC-802]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	---	---	**BOC**	**COC**	**AOD**	**BOD**	**COD**
1944	---	**BPA**	---	---	**BPB**	**CPB**	**APC**	**BPC**	---	**APD**	**BPD**	**CPD**
1945	**ASA**	---	**CSA**	**ASB**	**BSB**	---	**ASC**	**BSC**	---	**ASD**	**BSD**	**CSD**
1946	**ATA**	**BTA**	**CTA**	---	---	---	---	---	---	---	**BTD**	**CTD**
1947	---	---	---	---	---	---	---	---	**CVC**	**AVD**	**BVD**	---
1948	---	---	---	---	---	---	---	---	---	---	---	---

The use of the 1943 surcharged stamps in the late in the fall of 1947 after the mandatory printing of the excise tax on the stamp had been rescinded in the spring was no doubt an economic move by Ottawa. The *excise tax* was still in effect and thus the presence, or absence, of its printing was immaterial.

--- 50 Cigarettes - as used by “Tuckett Tobacco” - post-1947 ---

In 1947, with the exhaustion of the BABN 1943 surcharged stamps, the use of the perforated unsurcharged *fifty* cigarettes stamp resumed. The “Tuckett Tobacco” company code **1-18-E** was no longer being printed on the stamp. In June 1951, when the *excise tax* was increased from $4.00 to $5.50 per thousand *small* cigarettes, the three letter monthly dating code was replaced by a three digit weekly code.

★**RC-403** - 50 cigarettes, perf 11, coded **ABD** by “Tuckett Tobacco” in October 1949

★**RC-403** - 50 cigarettes, perf 11, coded **BBD** by “Tuckett Tobacco” in November 1949

[★RC-403]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1949	---	---	---	---	---	---	---	---	---	**ABD**	**BBD**	---
1950	---	---	---	---	---	---	---	---	---	**ACD**	**BCD**	**CCD**

The final copies, occurring without the company code, are cancelled in 3 mm. heavy Roman letters which is characteristic of “Tuckett Tobacco”, as found on the illustrated manufactured tobacco stamp accompanied by the company code **1-18-E**.

★**RQ-1** - 1/2 pound, fine roulette, coded **1-18-E / BDB** by “Tuckett Tobacco” in May 1951

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